

SCHEDULE 3

Transitional and Saving Provisions

Former VAT and duties tribunals matters (except VAT)

3.—(1) This paragraph applies in relation to a relevant decision if, before the commencement date—

- (a) HMRC have notified the relevant decision, and
- (b) a review of the decision has begun under a review and appeal provision (whether or not a relevant review decision has been notified).

(2) On and after the commencement date the following enactments continue to apply (subject to sub-paragraphs (3) and (4)), as they applied immediately before that date—

- (a) the review and appeal provisions,
- (b) rule 4(2) of the VAT Tribunals Rules 1986, and
- (c) any other enactments that apply in relation to relevant decisions or relevant review decisions.

(3) Those enactments apply subject to Tribunal Procedure Rules.

(4) Any reference to an existing tribunal is to be substituted with a reference to the tribunal.

(5) Any time period which has started to run before the commencement date and has not expired will continue to apply.

(6) On and after the commencement date, no notification offering or requiring a review may be given under any review and appeal provision or any other enactments that are applicable to the decision as they apply after that date.

(7) In this paragraph “review and appeal provision”, “relevant decision” and “relevant review decision” have the same meaning as in paragraph 2.